



# RESEARCH REPORT

---

Catalog number	00-006
Date:	February 17, 2000
Subject:	Indigent Burial Rates in Maricopa County
To:	David Smith, County Administrative Officer
From:	Sandi Wilson, Deputy County Administrator
Prepared By:	Brian Hushek, Executive Information Manager Jennifer Dean, Fiscal Management Analyst

---

## ISSUE

The purpose of this report is to determine the fairness of the current funeral home reimbursements and the necessity of raising the rates to a higher level.

## BACKGROUND

Arizona Revised Statutes (ARS) §36-831 which outlines the duty to bury the body of a dead person states in part, *"that if no other person is willing or financially able to bury or provide other funeral and disposition arrangements for a dead person, the county in which death occurs shall bury or place in a permanent care crypt the dead body or cremated remains of the dead body unless otherwise directed....by the written instruction of the decedent."* The Maricopa County Public Fiduciary Office pays a flat rate fee to those funeral homes willing to take responsibility for the disposition of the indigent dead.

ARS §11-600 states *"When an examination has been completed by the medical examiner...and no other person takes charge of the body of the deceased, the medical examiner shall cause the body to be delivered to the funeral establishment closest geographically to the place where the body was pronounced dead, for preservation, disinfection and final disposition. The medical examiner...may establish geographical areas within the county and a rotation system whereby the bodies are delivered equally in sequence to all licensed funeral establishments in each geographical area...if there is not sufficient property in the estate of the deceased to pay the necessary expenses of the burial, the expenses shall be a legal charge against the county. Upon determination of indigency, the funeral establishment shall perform the normal county indigent burial, in the manner and for the fee being paid by the county."* The manner dictated by the county is for refrigeration and burial only. In accordance with Section R9-19-312 of the Arizona Administrative Code, a body must be kept at

<b>Catalog number</b>	00-006
<b>Date:</b>	February 17, 2000
<b>Subject:</b>	Indigent Burial
<b>Page:</b>	2

below 38 degrees Fahrenheit unless embalmed. Maricopa County indigent burial rates do not include embalming, so refrigeration of the body until burial is required.

Determination of indigency is made by the Public Fiduciary's Office according to the United States Poverty Guidelines and determination of assets if the identity of the deceased person can be determined. If the identification of the deceased person can not be determined, burial is mandatory and will be done so as an indigent.

Currently, funeral homes receive \$480 for adult burials, \$315 for infant burials, \$300 for adult cremations, and \$165 for infant cremations. These rates were set by the Board of Supervisors to take effect July 1, 1999. The amount funded for indigent burial was increased in FY 1999-2000 by the Board of Supervisors to \$400,000. Prior to 1999, indigent burial rates had not been increased since 1990. A proposed increase in FY 93-94 was contemplated but never enacted due to the fiscal crisis. The chart below illustrates the history of the indigent burial rate.

A new request has been received to increase the funding for FY 2000-2001. If this increase were passed, the rate for adult and infant burial would be \$1,200 and the rate for adult and infant cremation would be \$600. If this increase were passed, it would mean a 250% increase for adult burial, 380% increase for infant burial, 166% for adult cremation, and 303% for infant cremation.

	Adult Burial	Infant Burial	Adult Cremation	Infant Cremation
Old Rate- Prior to 1990	\$147	\$115	\$231	\$77
Old Rate- Oct. 1990	\$385	\$250	\$275	\$150
Current Amount	\$480	\$315	\$300	\$165
New Request	\$1,200	\$1,200	\$600	\$600

## DISCUSSION

Maricopa County is projecting around 300 indigent burials for FY 99-00. During FY 98-99, the number of indigent burials was 301. Of the 301 burials, 21 were of infants.

The rates used in this report are the rates that each county reimburses the mortuaries. In the prior OMB report, 98-008, the costs in Yuma county associated with closing and opening at the cemeteries was not taken into account nor were the costs for cremations in Pinal County. Not included were the cemetery fees for opening and closing the graves. Counties that provide extra funding for opening and closing are counties that are burying indigent persons in private cemeteries. In Maricopa County, White Tanks is used as the county cemetery to bury the indigent poor and Facilities Management and the Sheriff's Office currently provide the services required.

<b>Catalog number</b>	00-006
<b>Date:</b>	February 17, 2000
<b>Subject:</b>	Indigent Burial
<b>Page:</b>	3

Additional costs reimbursed by the other 5 largest counties in Arizona include the following: Pima County embalms as many bodies as possible. Pima County is planning on revising their cremation rates in the near future. Pima County also includes \$300 in their cost for a burial for cemetery services due to the fact that Pima County does not have a county cemetery. Yavapai County pays an additional \$200 to the cemetery for opening and closing of the grave. Mohave County pays an additional \$300 to the cemetery for opening and closing of the grave. Yuma pays the cemetery an additional \$375 for opening and closing the grave for a burial and an additional \$100 for a cremation. La Paz and Pima Counties do not pay for infant burials or cremations. Mesa Community College will do embalming for free as long as there is a signature from the deceased persons relatives.

The following table illustrates a comparison of indigent mortuary rates for the six largest counties in Arizona.

<b>County Name</b>	<b>Adult Burial</b>	<b>Adult Cremation</b>	<b>Infant Burial</b>	<b>Infant Cremation</b>
<b>Maricopa</b>	\$480	\$315	\$300	\$165
<b>Pima**</b>	\$460	\$700	\$0	\$0
<b>Pinal</b>	\$850	\$850	\$375	\$375
<b>Yavapai</b>	\$450	\$150	\$450	\$150
<b>Mohave</b>	\$600	\$500	\$300	\$0
<b>Yuma</b>	\$425	\$200	\$400	\$100
<b>Average*</b>	\$557	\$480	\$305	\$125
<b>Statewide Average*</b>	\$453	\$413	\$267	\$204

\* Excludes Maricopa County  
\*\* Provides embalming services for an additional \$70

The chart below compares similarly sized counties. The population dates are as of July 1, 1998.

<b>Entity</b>	<b>Population</b>	<b>Adult Burial</b>	<b>Adult Cremation</b>	<b>Infant Burial</b>	<b>Infant Cremation</b>
Los Angeles County, CA	9,213,533		\$541		\$456
Cook County, IL	5,189,689	\$700	\$350	\$436	\$350
Harris County, TX	3,206,063	\$545	\$495	\$345	\$295
<b>Maricopa County, AZ</b>	<b>2,784,075</b>	<b>\$480</b>	<b>\$300</b>	<b>\$315</b>	<b>\$165</b>
San Diego County, CA	2,780,592	\$270	\$270	\$250	\$250
Dade County, FL	2,252,437	\$450	\$450	\$450	\$450
<b>Average w/o Maricopa County</b>		<b>\$393</b>	<b>\$421</b>	<b>\$296</b>	<b>\$360</b>
<b>Average w/ Maricopa</b>		<b>\$408</b>	<b>\$401</b>	<b>\$299</b>	<b>\$328</b>

<b>Catalog number</b>	00-006
<b>Date:</b>	February 17, 2000
<b>Subject:</b>	Indigent Burial
<b>Page:</b>	4

### County

Dade County Florida is cremating every person due to the fact that the county burial site is filled. The adult and child cremation rates in Dade County are \$450, however, if the family comes forward and claims the ashes of their loved one, the county requires re-imbursement for the cremation expense. San Diego County California provides \$270 for adult and child burials in cloth covered caskets and \$250 for adult and child cremations. Los Angeles County cremates all indigent persons as well. The rates are \$541 for adults and \$456 for children. Los Angeles County holds the remains for three years. If a family comes forward to claim the ashes, they are required to reimburse the county. Harris County Texas provides \$545 for adult burials using a 20 gauge non-protective casket. In Harris County, if the person is oversized (over 300 lbs.), for every "X" over a large, the mortuary receives an extra \$50 for every 50lbs over. Cremation is \$495 for ages 6 months and up and \$295 for 6 months and lower. Harris County does not provide additional funding for oversized person cremations.

A problem with the particle board and cloth caskets currently being used is that the handles do not bear up under the weight and therefore tear off causing the inmates who are burying the indigent body to carry the casket underneath which potentially exposes the inmates to fluid leakage. Decomposing bodies are placed in body bags by the Medical Examiner's Office which should cut down, if not eliminate, the leakage problem. According to the Public Fiduciary's Office, these bags should not rip. Bodies do decompose faster in the summertime; however, the bags should still contain the fluids.

## RECOMMENDATION

Concern was raised regarding the safety of the people handling the caskets due to leakage from the bottom since the bodies of indigent persons are not embalmed. OMB recommends that all people who come in contact with indigent burial caskets be required to wear rubber gloves and have the availability to wear a protective shroud to reduce the chances of contamination per OSHA Title 9, Chapter 19. Although all decaying bodies are placed in plastic bags for burial, in rare instances these bags sometimes rip and leak. In fact, Universal Funeral Home will supply inmates with rubber gloves at the time of burial if they feel there is a danger present. A box of 100 plain latex gloves costs \$5.60. The Public Fiduciary Office will be monitoring this concern.

It is also recommended that the Public Fiduciary Office draft a written plan regarding the indigent burial process that requires those who come in contact with the body to wear rubber gloves and have the availability to wear a protective shroud if necessary.

<b>Catalog number</b>	00-006
<b>Date:</b>	February 17, 2000
<b>Subject:</b>	Indigent Burial
<b>Page:</b>	5

Concern was also raised over leakage from the casket. A particle board casket cost \$110. A 20 gauge, non-protective casket costs \$286. To make a 20 gauge casket 6 inches wider costs \$700. A plastic, sealed unit would cost \$250. If a switch in caskets was made, the Public Fiduciary's Office stated that the plastic sealed casket would be the least likely to leak, however, legality issues have been raised over the plastic caskets.

It is the opinion of OMB that rather than upgrading the caskets, the plastic body bags should be upgraded from the currently used 8-mil to the heavy duty 10-mil bags which means an additional cost of \$2 a bag. There are two weights of bags, which can be used when burying a body. The heavy-duty 10-mil bag costs around \$13 and the 8-mil bag, which is most commonly used, costs \$11 according to Dorothy O'Connell of the Medical Examiner's Office.

Concern has been raised in Maricopa County regarding oversized persons and the burial and cremation charges associated with this. There have only been two oversized persons buried in the last 5 years according to the Public Fiduciary Office. In light of this potential problem, OMB recommends additional funding of \$50 for an oversized cremation and an additional \$100 for an oversized burial in the Public Fiduciary budget for burial costs if the deceased person is over 300 pounds. Proof of weight would be required by the Public Fiduciary's Office in order to authorize the additional funding for an oversized person.

<b>Averages</b>	<b>Adult Burial</b>	<b>Adult Cremation</b>	<b>Infant Burial</b>	<b>Infant Cremation</b>
<b>National Average</b>	\$393	\$421	\$296	\$360
<b>5 County Average</b>	\$557	\$480	\$305	\$125
<b>Statewide Average</b>	\$453	\$413	\$267	\$204
<b>Maricopa Currently</b>	\$480	\$300	\$315	\$165
<b>Recommendations</b>	\$506	\$360	\$315	\$263

Regarding the increase of burial and cremation rates in Maricopa County, the Office of Management and Budget makes the following recommendations:

1. In comparing Maricopa County to counties of similar size across the nation, Maricopa County is below average regarding reimbursing funeral homes for cremation costs. OMB recommends increasing adult cremations by \$60 to a total of \$360 and to increase infant cremations by \$98 to a total of \$263. The total annual budget estimate for increasing infant cremation costs would total \$5,523 (additional funding of \$2,058). The potential impact for increasing adult cremations would be \$16,800 annually in additional funding increasing the total to approximately \$100,800.
2. Regarding burial costs in Maricopa County, comparing Maricopa to the rest of the State of Arizona, a 5% increase to adult burial was recommended. This would increase the current \$480 to \$504 plus the additional \$2 reimbursement

<b>Catalog number</b>	00-006
<b>Date:</b>	February 17, 2000
<b>Subject:</b>	Indigent Burial
<b>Page:</b>	6

for the upgrade to 10 mil body bags making the total \$506. Infant burials are above average for the nation and for the State of Arizona. If the adult burial reimbursement rate was increased by \$100, it would cost the County an additional \$28,000 annually which totals approximately \$162,400 for the year. Therefore, the Office of Management and Budget recommends that the costs of infant burials remain at \$315. OMB recommends that the cost for adult burial be increased from \$480 to \$506.